

ABSTRACT

This study aimed to analyze and examine empirically the influence of money ethic against tax evasion moderated by religiosity (Survey on individual taxpayers registered in KPP Pratama Cibeunying). Factors tested in this study is money ethic, tax evasion, and religiosity.

This study uses primary data is by distributing questionnaires to 92 individual taxpayers in KPP Pratama Bandung Cibeunying. The sampling technique is simple random sampling is as member of the population is homogeneous, is an individual taxpayers and all members of the population has an equal opportunity to become the object sample. This study uses a simple linear regression.

The results showed that the money ethic, and religiosity partially and simultaneously significant effect on tax evasion.

Key Word: *Money Ethic, Religiosity, Tax Evasion*